

Information on Washington's Tax Structure



Deferrals, Exemptions and Credits

New and existing manufacturers, research and development firms, and certain high technology companies in Washington can benefit from several targeted tax incentives. These incentives are intended to encourage the preservation and creation of family-wage jobs in the manufacturing and high technology sectors, particularly in areas where high unemployment exists.

Although some of the incentives may seem similar, it is important to understand that they each have their own unique requirements and are independent of each other.

The following fact sheets discuss the five major tax incentives offered by the state of Washington:

- ◆ Manufacturer's Sales/Use Tax Exemption;
- ◆ Distressed Area Sales/Use Tax Deferral Program;
- ◆ Distressed Area Business and Occupation Tax Credit for New Employees;
- ◆ High Technology Sales/Use Tax Deferral; and
- ◆ High Technology Business and Occupation Tax Credit.

FOR MORE INFORMATION

If you have questions about the High Technology Sales/Use Tax Deferral, Distressed Area Sales/Use Tax Deferral Program, or Distressed Area Business and Occupation Tax Credit for New Employees under RCW 82.62, please write to:

Special Programs Division
Washington State Department of Revenue
Post Office Box 448
Olympia, Washington 98507-0448
Fax: (360) 586-2163
Phone: (360) 753-5545

Questions about the Manufacturer's Exemption for Machinery and Equipment, and the High Technology Business and Occupation Tax Credit programs should be referred to:

Taxpayer Information and Education
Washington State Department of Revenue
Post Office Box 47478
Olympia, Washington 98504-7478
Fax: (360) 664-0456

You may also call the Telephone Information Center at 1-800-647-7706 (TTY 1-800-451-7985) for more information.

OTHER RESOURCES

The following agencies may provide additional information about incentives for businesses planning to start or expand operations in Washington.

- ◆ Department of Community, Trade and Economic Development, Business Assistance Center — 1-800-237-1233 (within Washington), (360) 664-9501 or TTY (360) 586-4840
- ◆ Local Chambers of Commerce - see your local telephone book
- ◆ County Economic Development Councils - see your local telephone book

PUBLICATIONS ORDER FORM

The Department of Revenue offers numerous publications covering a wide range of topics. These publications are available upon request from any Department of Revenue field office, or by calling the Telephone Information Center at 1-800-647-7706, or by completing this form and mailing it to: Department of Revenue, Taxpayer Services Division, PO Box 47478, Olympia, WA 98504-7478. Many of these publications are also available on the Department's Internet web site at <http://dor.wa.gov>.

QUANTITY	PUBLICATION		PUBLICATION
_____	Guide to Completing the Combined Excise Tax Return	_____	Outline of Major Taxes
_____	Active, Nonreporting Business	_____	Personal Property Tax
_____	Aircraft Taxes	_____	Property Tax Deferrals for Senior Citizens and Disabled Persons
_____	Audit Process	_____	Property Tax Exemptions for Senior Citizens and Disabled Persons
_____	Below Minimum	_____	Resale Certificate
_____	Business and Occupation Tax	_____	Real Estate Transactions and Use Tax
_____	Business Tax Overview	_____	Retail Sales Tax
_____	Child Care Operators	_____	Small Claims Hearings
_____	Cigarette Tax	_____	Taxpayer Rights and Responsibilities
_____	Collection Process	_____	Tax, Title and Registration of Boats
_____	Deferrals, Credits and Exemptions	_____	Temporary Business Registration
_____	Electronic Funds Transfer	_____	Unclaimed Property
_____	Electronic Filing	_____	Use Tax
_____	Farm Use Tax		
_____	Fast Fax		
_____	Fish Taxes	OTHER:	
_____	Hazardous Substance Tax	_____	Excise Tax Advisory (ETA) _____ identify by number
_____	High Technology B&O Tax Credit	_____	Numerical listing and titles of ETAs
_____	Homeowner's Guide to Property Tax	_____	Special Notice _____ identify by number and title
_____	Horse Industry Tip Sheet	_____	Tax Topics article reprint _____ please include code, issue and article
_____	How to Amend Your Combined Excise Tax Return	_____	WAC (Rule) _____ identify by number
_____	New Business Handbook	_____	Washington Tax Facts _____ identify by name
_____	Nonprofit Organizations		

PLEASE SEND PUBLICATION(S) TO:

Contact Person: _____

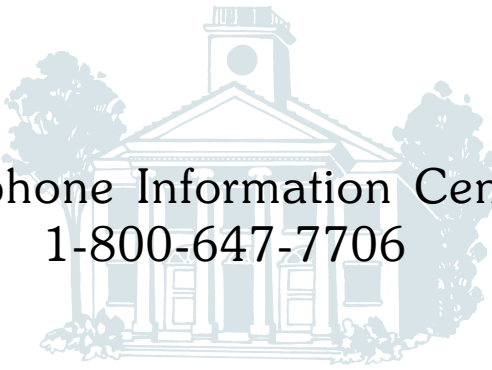
Business Name: _____

Street Address: _____

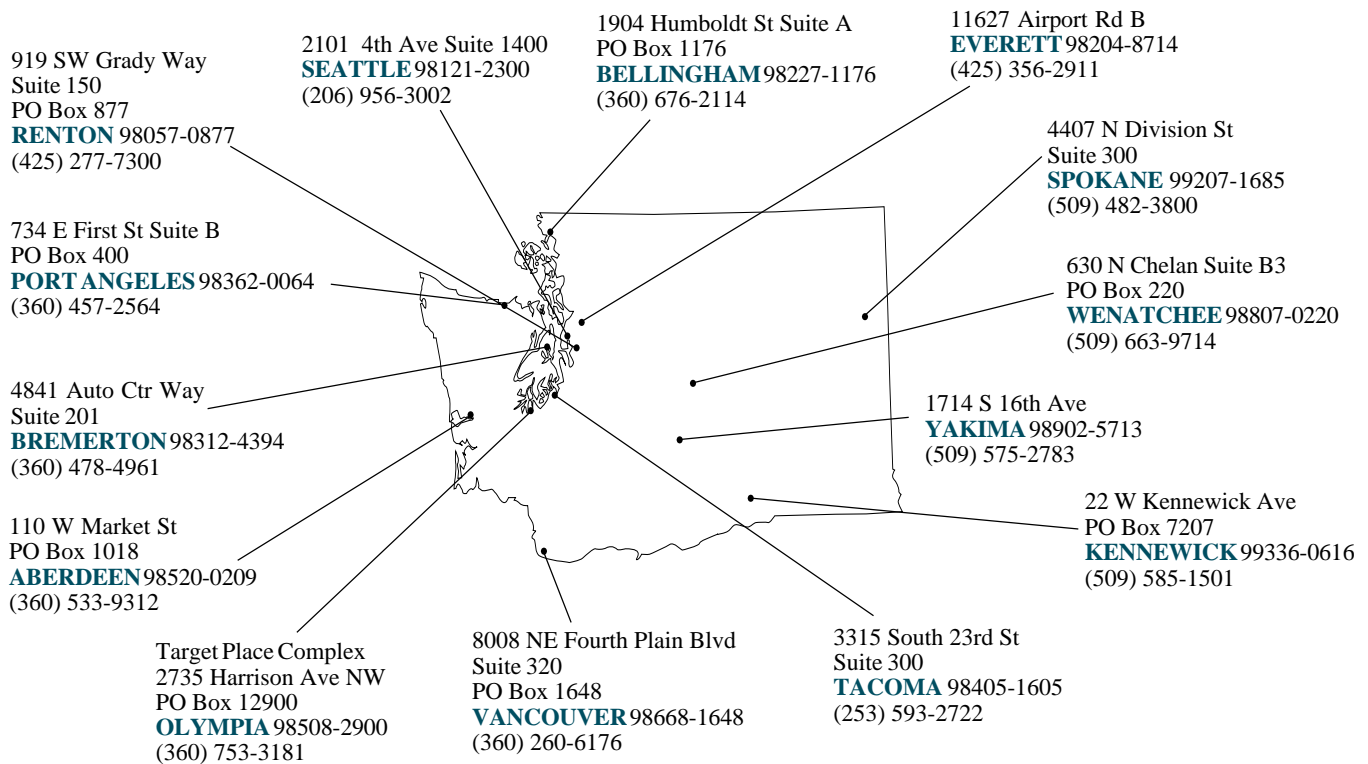
City, State, Zip: _____

Department of Revenue

Telephone Information Center
1-800-647-7706



FIELD OFFICE LOCATIONS



<http://dor.wa.gov>

To inquire about the availability of this publication in an alternate format for the visually impaired or a language other than English, please call (360) 753-3217. Teletype (TTY) users, please call 1-800-451-7985



Serving the People of Washington

Printed on recycled paper

Prepared by the Taxpayer Services Division

FS 0030 8/99